April 10, 2013

VIA ECF AND OVERNIGHT MAIL

Honorable Judge Katharine S. Hayden United States District Judge United States District Court, District of New Jersey Martin Luther King, Jr. Federal Bldg. & Courthouse 50 Walnut Street Newark, NJ 07102

> RE: The Prudential Insurance Company of America, et al. v. Credit Suisse, et al. Docket No: 2:12-cy-07242 (KSH)(PS)

Dear Judge Hayden:

Our firm, along with Quinn Emanuel Urquhart & Sullivan, LLP, represents Plaintiffs The Prudential Insurance Company of America, Commerce Street Investments, LLC, Pru Alpha Fixed Income Opportunity Master Fund I, L.P., Pruco Life Insurance Company, Pruco Life Insurance Company of New Jersey, Prudential Investment Portfolios 2, The Prudential Life Insurance Company, Ltd., Prudential Retirement Insurance and Annuity Company, and Prudential Trust Company ("Plaintiffs") in the above-referenced matter.

We write to apprise the Court of a newly-issued decision on a Motion to Dismiss in *The Prudential Insurance Company of America, et al. v. Goldman, Sachs & Company, et al.*, No. 2:12-cv-06590-SDW-MCA (D.N.J. Apr. 9, 2013), another mortgage-backed securities case pending in this Court. In the <u>Goldman Sachs</u> decision, Judge Wigenton denied the Defendants' Motion to Dismiss in its entirety, upholding Prudential's claims for common law fraud and fraudulent inducement, aiding and abetting fraud, equitable fraud, negligent misrepresentation, and violations of New Jersey's civil RICO statute, N.J.S.A. 2C:41-1, *et seq.*

A copy of the decision is attached. We thank the Court for its consideration of these matters.

Respectfully Submitted,

NUKK-FREEMAN & CERRA, P.C.

ROBIN H. ROME, ESQ.

Enclosure

cc: All counsel of record (via ECF)